REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

NOKIA (PHILIPPINES), INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 8876

Members:

BAUTISTA, *Chairperson*;
FABON-VICTORINO, and
RINGPIS LIBAN, JJ.

Promulgated:

MAR 19 2018 11:25 a.m.

x- -x

RESOLUTION

***Fabon-Victorino, J.*:**

On October 10, 2017, the Court rendered the impugned Decision, the decretal portion of which reads as follows:

> **WHEREFORE**, the Petition for Review dated August 20, 2014 filed by Nokia (Philippines), Inc. is **DENIED**, for insufficiency of evidence.
>
> **SO ORDERED.**[1]

Aggrieved, petitioner filed a Motion for Reconsideration dated October 27, 2017 claiming that the Court erred in ruling that it failed to establish that it is a VAT-registered entity. Petitioner believes that its declaration in its Petition for Review together with attached Certificate of VAT Registration as "Annex F" is sufficient to prove that it is a VAT-registered entity. Petitioner is also of the opinion that respondent effectively admitted that it is a VAT-registered

[1] Docket, p. 813.

entity when he interposed in his Answer lack of knowledge or information sufficient to form a belief as to the truth of its contention. With that admission, no evidence is necessary for petitioner to prove that it is a VAT-registered entity.

Further, the said Certificate of VAT Registration annexed[2] to its Petition for Review is an actionable document, hence, should be specifically denied under oath, which respondent clearly failed to do. As a consequence, the genuineness and due execution of the attached Certificate of VAT Registration is deemed admitted pursuant to Section 8, Rule 8 of the Rules of Court.

Petitioner also accords significance on the alleged re-issued certified true copy of the cited Certificate of VAT Registration released on August 26, 2016 or after it filed its Memorandum on August 18, 2016 as a true copy of the original.

Finally, petitioner states that technical rules of procedure are not applicable in this Court and implores the Court's leniency to admit the alleged BIR Certificate of Registration as evidence.

Despite directive, respondent failed to file his comment/opposition.

The Motion for Reconsideration should be denied.

Petitioner obviously missed the point. The alleged Certificate of VAT Registration referred to and attached as "Annex F" to its Petition for Review was never presented, identified or authenticated in Court. In fine, the alleged BIR Certificate of Registration which was never identified by any competent witness cannot be a valid source of proof. Without any evidence that it is a VAT-Registered entity, a denial of petitioner's prayer for refund is in order.

It must be stressed that tax refunds partake of the nature of tax exemptions, which are construed *strictissimi*

---

[2] Annex F of the Petition for Review dated August 20, 2014.

juris against the taxpayer, thus, evidence in support of such claim must likewise be *strictissimi* scrutinized and duly proven.[3]

WHEREFORE, petitioner's Motion for Reconsideration dated October 27, 2017 is **DENIED**, for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

LOVELL R. BAUTISTA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

---

[3] *Commissioner of Internal Revenue vs. Far East Bank & Trust Company (now Bank of the Philippine Islands),* G.R. No. 173854, March 15, 2010; *Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue,* G.R. No. 159490, February 18, 2008.